

DEC 21 2007

CATHY A. CATTERSON, CLERK
U.S. COURT OF APPEALS

NOT FOR PUBLICATION

UNITED STATES COURT OF APPEALS

FOR THE NINTH CIRCUIT

BYRON HOFFMAN,

Petitioner - Appellant,

v.

COMMISSIONER OF INTERNAL
REVENUE,

Respondent - Appellee.

No. 07-72094

Tax Ct. No. 5414-06L

MEMORANDUM *

Appeal from a Decision of the
United States Tax Court

Submitted December 17, 2007**

Before: GOODWIN, REINHARDT and W. FLETCHER, Circuit Judges.

Appellant's motion for reconsideration of the October 24, 2007 order
dismissing this appeal is granted. The Clerk shall reinstate the appeal.

* This disposition is not appropriate for publication and is not precedent
except as provided by 9th Cir. R. 36-3.

** The panel unanimously finds this case suitable for decision without
oral argument. *See* Fed. R. App. P. 34(a)(2).

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A review of the record and appellant's response to this court's order to show cause indicates that the questions raised in this appeal are so insubstantial as not to require further argument. *See United States v. Hooton*, 693 F.2d 857, 858 (9th Cir. 1982) (per curiam).

Accordingly, we summarily affirm the tax court's judgment.

AFFIRMED.